

December 3, 2004

MEMORANDUM FOR: Chief Financial Officers/  
Management & Budget Chiefs

FROM: R. J. Dominic  
Director, Finance Office/Comptroller

SUBJECT: First Quarter (FY) 2005 Supplementary  
Stewardship Information Requirements  
ACTION MEMORANDUM

As part of the Chief Financial Officers' Act of 1990 and subsequent legislation, NOAA is required to report on its stewardship over certain resources entrusted to it and certain responsibilities assumed by NOAA that cannot be measured in traditional financial reports. Disclosure requirements for stewardship information are provided by the Office of Management and Budget (OMB) and within the Statements of Federal Financial Accounting Standards (SSFAS) Numbers 6, 8, and 16. The Department is requiring NOAA to provide this information for the FY 2005 Consolidated Departmental Financial Statements. We have attached a copy of OMB's disclosure requirements for supplementary stewardship reporting (Attachment I). We have also attached a copy of NOAA's September 30, 2004 Stewardship Reporting (Attachment II) to serve as a guide for reporting the stewardship information as of December 31, 2004.

It is imperative that NOAA submits its draft FY 2005 quarterly and year-end financial statements to the Department of Commerce (DOC) by following dates:

- 1<sup>st</sup> Quarter - January 12, 2005
- 2<sup>nd</sup> Quarter - April 12, 2005
- 3<sup>rd</sup> Quarter - July 12, 2005
- Year-End - October 11, 2005

As you and your staff review the disclosure requirements, please submit the required data for the FY 2005 supplementary stewardship reporting back to the Finance Office no later than **January 4, 2005**. Due to departmental deadlines, time extensions cannot be granted.

Responses may be sent as follows:

By Mail: NOAA Finance Office  
ATTN: Nancy Gates (OFA212)  
CXX1 Building, Room 3125  
20020 Century Blvd.  
Germantown, MD 20874

By Fax: (301) 427-2040  
ATTN: Nancy Gates

By E-Mail: [Nancy.M.Gates@noaa.gov](mailto:Nancy.M.Gates@noaa.gov)

To ensure completeness of the stewardship data it is necessary that we receive either a positive or negative consolidated reply from each NOAA Line/Staff Office. **Additionally, if your response contains information pertaining to Stewardship Property, Plant, and Equipment (PP&E), copies should be sent directly to Lynette Joynes, Logistics Staff, Personal Property Branch (OFA532). The Personal Property office will provide a consolidated response to the Finance Office.**

Your assistance and cooperation are greatly appreciated as we strive to meet Departmental deadlines. If you or your staff has any questions, please call Chuck Kilgore on (301)444-2101 or Nancy Gates on (301)444-2185.

Attachments

cc: OFA53 - Ezekiel Dennison  
OFA532 - Brian Mason